

**Georgia Motor Fuel Tax  
Dyed Diesel Fuel Use in Highway Vehicles  
Extension**

In response to the continued shortages of diesel fuel caused by Hurricane Katrina the Internal Revenue Service has extended the use of dyed diesel fuel in motor vehicles operating on public highways. This extension will expire October 5, 2005.

The suspension of Georgia motor fuel taxes ends September 30, 2005. Therefore, all dyed diesel fuel sold for highway use on October 1, 2005 through October 5, 2005 is subject to the state excise tax of 7.5 cents per gallon and the state prepaid tax of 7.8 cents per gallon.

**Reporting Requirements**

To report and remit fuel taxes on dyed fuel sold for highway use, Distributors will list those gallons sold for highway use between October 1, 2005 and October 5, as taxable sales on their report and complete schedule 5 using product codes 226 or 227. Sales of dyed fuel delivered after October 5, 2005 should be reported as non-taxable sales and should be entered on schedule 10.

**FOR MORE INFORMATION**

**For forms and other information, visit our Website at [www.etatx.dor.ga.gov](http://www.etatx.dor.ga.gov) or call the Taxpayer Services Division, 8:00., to 4:30, ET Monday through Friday, excluding holidays, at 404 417 6710.**

**Persons with hearing or speech impairments may call our TDD at 404 417 4302.**